

PREVAILED

Roll Call No. _____

FAILED

Ayes _____

WITHDRAWN

Noes _____

RULED OUT OF ORDER

HOUSE MOTION _____

MR. SPEAKER:

I move that Engrossed Senate Bill 1 be amended to read as follows:

- 1 Page 33, delete lines 24 through 42.
- 2 Page 34, delete lines 1 through 18.
- 3 Page 42, delete lines 37 through 42.
- 4 Page 43, delete lines 1 through 20.
- 5 Page 59, between lines 22 and 23, begin a new paragraph and insert:
- 6 "SECTION 34. IC 6-1.1-21-2.5 IS ADDED TO THE INDIANA
- 7 CODE AS A **NEW** SECTION TO READ AS FOLLOWS [EFFECTIVE
- 8 UPON PASSAGE]: **Sec. 2.5. As used in this chapter, "ineligible**
- 9 **property tax replacement excess" means the amount of the**
- 10 **increase in the eligible property tax replacement levy amount that**
- 11 **results from the sum of:**
- 12 **(1) the difference between:**
- 13 **(A) the ad valorem property tax levy of each civil taxing**
- 14 **unit in the county for a particular calendar year; minus**
- 15 **(B) the maximum permissible ad valorem property tax**
- 16 **levy of each civil taxing unit in the county for a particular**
- 17 **calendar year that would result if, for purposes of**
- 18 **IC 6-1.1-18.5-3, for property taxes first due and payable in**
- 19 **2004 and thereafter "maximum permissible ad valorem**
- 20 **property tax levy for the preceding calendar year" were**
- 21 **equal to:**
- 22 **(i) the civil taxing unit's ad valorem property tax levy**
- 23 **for the calendar year immediately preceding the**

ensuing calendar year; multiplied by
(ii) the assessed value growth quotient determined for
the civil taxing unit under IC 6-1.1-18.5-2 for the year;
plus

(2) the difference between:

(A) the county's ad valorem property tax levies under
IC 6-1.1-18.6-2 and IC 6-1.1-18.6-2.2 for a particular
calendar year; minus

(B) the maximum permissible ad valorem property tax
levies of the county for a particular calendar year that
would result if:

(i) the county's property tax levy for the county family
and children's fund for the preceding calendar year were
substituted for the IC 6-1.1-18.6-2(2) amount in the
calculation of the maximum permissible county family
and children property tax levy for the year; and

(ii) the county's children's psychiatric residential
treatment services property tax levy for the preceding
calendar year were substituted for the
IC 6-1.1-18.6-2.2(2) amount in the calculation of the
maximum permissible county children's psychiatric
residential treatment services property tax levy for the
year.

SECTION 30. IC 6-1.1-21-3, AS AMENDED BY P.L.192-2002(ss),
SECTION 40, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
UPON PASSAGE]: Sec. 3. (a) The department, with the assistance of
the auditor of state and the department of local government finance,
shall determine an amount equal to the eligible property tax replacement
amount **minus the county's ineligible property tax replacement**
excess, which is the estimated property tax replacement.

(b) The department of local government finance shall certify to the
department the amount of homestead credits provided under
IC 6-1.1-20.9 which are allowed by the county for the particular
calendar year.

(c) If there are one (1) or more taxing districts in the county that
contain all or part of an economic development district that meets the
requirements of section 5.5 of this chapter, the department of local
government finance shall estimate an additional distribution for the
county in the same report required under subsection (a). This additional
distribution equals the sum of the amounts determined under the
following STEPS for all taxing districts in the county that contain all or
part of an economic development district:

STEP ONE: Estimate that part of the sum of the amounts under
section 2(g)(1)(A) and 2(g)(2) of this chapter that is attributable

1 to the taxing district.

2 STEP TWO: Divide:

3 (A) that part of the estimated property tax replacement amount
4 attributable to the taxing district; by

5 (B) the STEP ONE sum.

6 STEP THREE: Multiply:

7 (A) the STEP TWO quotient; times

8 (B) the taxes levied in the taxing district that are allocated to a
9 special fund under IC 6-1.1-39-5.

10 (d) The sum of the amounts determined under subsections (a)
11 through (c) is the particular county's estimated distribution for the
12 calendar year.

13 SECTION 31. IC 6-1.1-21-4, AS AMENDED BY P.L.245-2003,
14 SECTION 19, AND AS AMENDED BY P.L.264-2003, SECTION 12,
15 IS CORRECTED AND AMENDED TO READ AS FOLLOWS
16 [EFFECTIVE UPON PASSAGE]: Sec. 4. (a) Each year the department
17 shall allocate from the property tax replacement fund an amount equal
18 to the sum of:

19 (1) each county's total eligible property tax replacement amount
20 for that year **minus the county's total ineligible property tax**
21 **replacement excess**; plus

22 (2) the total amount of homestead tax credits that are provided
23 under IC 6-1.1-20.9 and allowed by each county for that year;
24 plus

25 (3) an amount for each county that has one (1) or more taxing
26 districts that contain all or part of an economic development
27 district that meets the requirements of section 5.5 of this chapter.
28 This amount is the sum of the amounts determined under the
29 following STEPS for all taxing districts in the county that contain
30 all or part of an economic development district:

31 STEP ONE: Determine that part of the sum of the amounts
32 under section 2(g)(1)(A) and 2(g)(2) of this chapter that is
33 attributable to the taxing district.

34 STEP TWO: Divide:

35 (A) that part of the subdivision (1) amount that is attributable
36 to the taxing district; by

37 (B) the STEP ONE sum.

38 STEP THREE: Multiply:

39 (A) the STEP TWO quotient; times

40 (B) the taxes levied in the taxing district that are allocated to
41 a special fund under IC 6-1.1-39-5;

42 (b) Except as provided in subsection (e), between March 1 and
43 August 31 of each year, the department shall distribute to each county
44 treasurer from the property tax replacement fund one-half (1/2) of the
45 estimated distribution for that year for the county. Between September
46 1 and December 15 of that year, the department shall distribute to each

1 county treasurer from the property tax replacement fund the remaining
 2 one-half (1/2) of each estimated distribution for that year. The amount
 3 of the distribution for each of these periods shall be according to a
 4 schedule determined by the property tax replacement fund board under
 5 section 10 of this chapter. The estimated distribution for each county
 6 may be adjusted from time to time by the department to reflect any
 7 changes in the total county tax levy upon which the estimated
 8 distribution is based.

9 (c) On or before December 31 of each year or as soon thereafter as
 10 possible, the department shall make a final determination of the amount
 11 which should be distributed from the property tax replacement fund to
 12 each county for that calendar year. This determination shall be known
 13 as the final determination of distribution. The department shall distribute
 14 to the county treasurer or receive back from the county treasurer any
 15 deficit or excess, as the case may be, between the sum of the
 16 distributions made for that calendar year based on the estimated
 17 distribution and the final determination of distribution. The final
 18 determination of distribution shall be based on:

19 (1) the auditor's abstract filed with the auditor of state, adjusted
 20 for postabstract adjustments included in the December settlement
 21 sheet for the year; and

22 (2) such additional information as the department may require.

23 **The final distribution must exclude ineligible property tax**
 24 **replacement excess amounts for the county.**

25 (d) All distributions provided for in this section shall be made on
 26 warrants issued by the auditor of state drawn on the treasurer of state.
 27 If the amounts allocated by the department from the property tax
 28 replacement fund exceed in the aggregate the balance of money in the
 29 fund, then the amount of the deficiency shall be transferred from the
 30 state general fund to the property tax replacement fund, and the auditor
 31 of state shall issue a warrant to the treasurer of state ordering the
 32 payment of that amount. However, any amount transferred under this
 33 section from the general fund to the property tax replacement fund
 34 shall, as soon as funds are available in the property tax replacement
 35 fund, be retransferred from the property tax replacement fund to the
 36 state general fund, and the auditor of state shall issue a warrant to the
 37 treasurer of state ordering the replacement of that amount.

38 (e) Except as provided in subsection (i), the department shall not
 39 distribute under subsection (b) and section 10 of this chapter the money
 40 attributable to the county's property reassessment fund if:

41 (1) by the date the distribution is scheduled to be made, ~~(1)~~ the
 42 county auditor has not sent a certified statement required to be
 43 sent by that date under IC 6-1.1-17-1 to the department of local
 44 government finance; ~~or~~

45 (2) by the deadline under IC 36-2-9-20, the county auditor has not

transmitted data as required under that section; or
~~(2)~~ **(3)** the county assessor has not forwarded to the department
of local government finance the duplicate copies of all
approved exemption applications required to be forwarded by that
date under IC 6-1.1-11-8(a).

(f) Except as provided in subsection (i), if the elected township assessors in the county, the elected township assessors and the county assessor, or the county assessor has not transmitted to the department of local government finance by October 1 of the year in which the distribution is scheduled to be made the data for all townships in the county required to be transmitted under IC 6-1.1-4-25(b), the state board or the department shall not distribute under subsection (b) and section 10 of this chapter a part of the money attributable to the county's property reassessment fund. The portion not distributed is the amount that bears the same proportion to the total potential distribution as the number of townships in the county for which data was not transmitted by ~~August 1~~ *October 1* as described in this section bears to the total number of townships in the county.

(g) Money not distributed ~~under subsection (e)~~ for the reasons stated in subsection (e)(1) and (e)(2) shall be distributed to the county when:

(1) the county auditor sends to the department of local government finance the certified statement required to be sent under IC 6-1.1-17-1; and

(2) the county assessor forwards to the department of local government finance the approved exemption applications required to be forwarded under IC 6-1.1-11-8(a);

with respect to which the failure to send or forward resulted in the withholding of the distribution under subsection (e).

(h) Money not distributed under subsection (f) shall be distributed to the county when the elected township assessors in the county, the elected township assessors and the county assessor, or the county assessor transmits to the department of local government finance the data required to be transmitted under IC 6-1.1-4-25(b) with respect to which the failure to transmit resulted in the withholding of the distribution under subsection (f).

(i) The restrictions on distributions under subsections (e) and (f) do not apply if the department of local government finance determines that:

(1) the failure of:

(A) a county auditor to send a certified statement; or

(B) a county assessor to forward copies of all approved exemption applications;

as described in subsection (e); or

(2) the failure of an official to transmit data as described in subsection (f);

is justified by unusual circumstances."

- 1 Page 118, delete lines 5 through 7, begin a new paragraph and insert:
2 "SECTION 73. [EFFECTIVE UPON PASSAGE] **IC 6-1.1-21-2.5,**
3 **as added by this act, and IC 6-1.1-21-3 and IC 6-1.1-21-4, as**
4 **amended by this act, apply only to property taxes first due and**
5 **payable after December 31, 2003, for assessment dates after**
6 **February 28, 2003."**
7 Renumber all SECTIONS consecutively.
 (Reference is to ESB 1 as printed December 2, 2003.)

Representative Lytle